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उप-खण्ड (II)

राज्य सरकार तथा अन्य राज्य प्राधिकारियों द्वारा जारी किये गये
कानूनी आदेश तथा अधिसूचनाएं।

FINANCE DEPARTMENT

(TAX DIVISION)

NOTIFICATION

Jaipur, October 15, 2019

S.O. 118- In exercise of the powers conferred by sub-section (2A) of section 174 of the Rajasthan Goods and Services Tax Act, 2017 (Act No. 9 of 2017), the State Government hereby makes the following rules further to amend the Rajasthan Value Added Tax Rules, 2006, namely:-

1. **Short title and commencement.**- (1) These rules may be called the Rajasthan Value Added Tax (Amendment) Rules, 2019.

(2) They shall come into force with immediate effect.

2. **Amendment of rule 21.** - In sub-rule (1) of rule 21 of the Rajasthan Value Added Tax Rules, 2006, hereinafter referred to as the said rules, the existing second and third proviso shall be substituted by the following, namely:-

“ Provided further that for the assessment completed upto March 31, 2019, the dealer may furnish the declaration Forms or certificates upto 31-12-2019.

Provided also that for the assessment related to the year 2017-18, the dealer may furnish the declaration Forms or certificates upto the time of assessment or upto 31-03-2020, whichever is later”.

3. **Amendment of rule 40.** - In rule 40 of the said rules,-

- in sub-rule (1), for the existing expression “within thirty days from the day on which the gross amount of works contract(s) exceeds rupees ten lacs”, the expression “within thirty days from the day on which the gross amount of works contract(s) exceeds rupees ten lacs or upto 31.03.2020, whichever is later” shall be substituted;
- in sub-rule (8A), for the existing expression “within thirty days of the end of the quarter”, the expression “within thirty days of the end of the quarter or upto 31.03.2020, whichever is later.” shall be substituted; and
- in sub-rule (8B), for the existing expression “ within three months from the close of relevant year.”, the expression “within three months from the close of relevant year or upto 31.03.2020, whichever is later.” shall be substituted.

[F.12(97)FD/Tax/2017-pt.I-80]

By order of the Governor,

Nishant Jain,

Joint Secretary to the Governmen.